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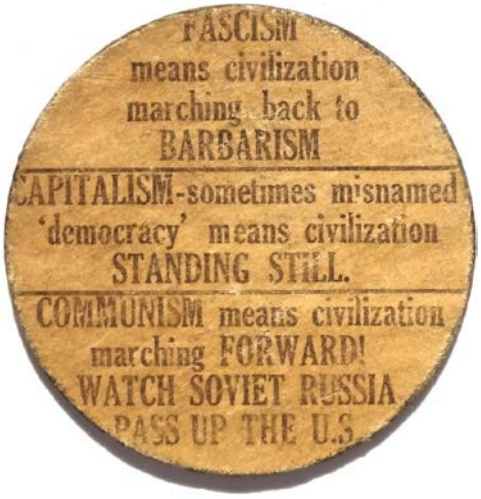
New Find



Counterstamp in brown ink found on the reverse of an MO S-1 sold on eBay 160204 for a record breaking **$142.25**. The highest recorded price ever paid for a Missouri counterstamp. This will be listed in the new STTS catalogue as MO FAS-1. This is an example of why the new catalogue will have the adaptive numbering system as new finds can be inserted into the catalogue numbers without the need to change the previously assigned catalogue numbers.

I bid up to $120 on this myself, thinking no one could possibly beat that bid. Three people actually beat that bid. Yowza. I cried.

INK COLOR: Medium Brown (3F4). **INSCRIPTION**: FACISM / means civilization / marching back to / BARBARISM / CAPITALISM sometimes misnamed / 'democracy' means civilization / STANDING STILL. / COMMUNISM means civilization / marching FORWARD! / WATCH SOVIET RUSSIA / PASS UP THE U.S. //.

Our President's Message
John Ostendorf, R-518

Dear fellow sales tax token collectors,

I hope this letter finds you well.

If you are reading this, then you renewed your membership. Thank you! I hope 2016 is a great year for all of us. I for one am excited. More in Ralph's article, but sales of sales tax tokens have been especially strong lately. There was a ton of really nice material on eBay in the last couple of months and prices were as strong as I can remember. That is a healthy sign for our segment of the hobby. Even advanced collectors had the opportunity to add something to their collections. I hope some of you are the new owners of those tokens and are pleased.

Patience - it is a trait that all advanced collectors of STTs must have. Let's face it, any idiot with enough money can put together a complete collection of Lincoln cents or Morgan dollars in a couple of months max. However, our hobby requires the collector to be patient and vigilant. A big checkbook provides no shortcut. That patience was rewarded in the last quarter for many STT collectors. A lot of great material was absorbed into collections and we may have a dry spell before we see another wave of great STTs. Who knows?

Thanks to my friend Monte for the help with this Newsletter. If it looks better to you, it is due to Monte's work in polishing it up. All My Best - John

Temporary Editor's Message
Monte C. Dean, R-384

As many of you know, John has been doing the editing of this newsletter for a number of issues, and has done an exemplary job during that time. In order to make his life a little easier I will be doing the actual newsletter editing until we can find someone who would like to take a shot at being a full time editor. **WE NEED AN EDITOR.**

In the meantime, I get the fun part – editing the newsletter, while John gets stuck with the actual labor of printing, assembling, putting them in an envelope, addressing them, and mailing them out. If you have any interest in the job of editor, please contact us. I can guarantee that John, Jim, and I would all do everything necessary to insure an easy transition into the job.

Right now we are completely out of any more stories to publish. So unless you want to get stuck with issue after issue of my ramblings, we would certainly appreciate any contributions anyone can make.

Stories about your collecting, your favorite token or scrip, researched articles about a particular area within our genre, photographs of your favorite token or scrip, what other areas of numismatics or exonumics or philatelics that you enjoy, or just jabbering about what you enjoy. Please remember that no matter what you submit – photographs are always appreciated.

As I've done in the past, I'll also offer ANYONE who sends something to us a goody. I've sold almost every duplicate I own of most STTS so when the final book – The Identification and Price Guide – is published, everyone will know that I don't have any stashes of anything myself. I'll just have my personal collection. I have some really nice duplicates still around and all you need to do to get one of them is send us something to be published. I'm looking forward to hearing from YOU. - Monte

Chronological Excerpts From

UNITED STATES SALES TAX TOKENS AND SCRIP; HISTORIES

Monte C. Dean (R-384)

PART ONE – Alabama to Michigan

NOTE: Dates are listed in military numbered order. First two numbers are the year, second two numbers are the month and third two numbers are the day. Thus 351011 is equal to October 11, 1935. For the purpose of ordering it is simply easier to use this chronological format.

ALABAMA CHRONOLOGY

3208-- Two bills pending in legislature for general sales tax both die in Ways and Means sub-committee.
<36--- Candidate for Governor Bibb Graves runs on a platform of "opposed to sales tax as a last resort."
360213 House Ways and Means Committee hear 6 hours of protest against luxury tax issue.
360313 House of Representatives votes 51 to 45 to indefinitely postpone consideration of general sales tax bill.
360321 House of Representatives passes 2% general sales tax bill.
360323 State Supreme Court gives advisory opinion that above bill is unconstitutional because it contains a clause providing for a referendum.
360403 House of Representatives votes down Harrison General Sales Tax bill 61 to 36.
3612-- Governor Bibb Graves calls special session to enact gross retail sales tax of 1 ½%.
361209 House of Representatives send 1 ½% Gross Receipts tax bill to Senate. Retail and amusements taxed.
361217 Governor Graves signs gross sales tax bill into law. Merchants may absorb or pass on the tax.
361231 150 Birmingham retailers protest and state, "We'll go to jail before we pay the Gross Receipts Tax."
370101 Date the first gross receipts sales tax of 1 ½% is due to take effect. Immediately challenged in court, and advanced up to the Alabama Supreme Court.
370107 Bill to repeal Gross Receipts tax introduced in House of Representatives.
370205 House of Representatives passes Retail Sales Tax Act of 2% & repeal of 1 ½% gross receipts tax 47 to 42.
370213 Senate passes above bill 17 to 15.
370215 State Supreme Court rules that the 2% Retail Sales Tax Act could be legally enacted.
370224 Osborne Register Company begins production of 20 M. aluminum 1 mill & 5 M. brass 5 mill tokens.
370226 Above law 'magically transformed' into the Alabama Luxury Tax Act by direction of Governor Graves, as per State Tax Commissioner Henry Long that "the governor wanted it that way."
370227 State Tax Commissioner Henry Long declares that merchants cannot absorb the sales tax, & lists penalties.
370228 Repeal of the 1 ½% Gross Receipts Tax effective this date.
370229 Governor Graves claims the change in the acts name was because Osborne Register Company had to use that term from Louisiana's template in order to complete token production.
370301 Alabama 2% Retail Sales Tax Act goes into effect this date.
370301 First distribution of 1 mill aluminum (cost 1.62 mills each) and five mill brass (cost 1.98 mills each) begins.
370302 There is an immediate shortage of tokens as Osborne could not produce the 20 M. aluminum or 5 M. brass tokens in so short a time. Only Montgomery and Birmingham receive supplies.
370303 Alabama merchants must pass the sales tax on to the consumer is again emphatically restated.

370304 160,000 tokens distributed at Redmont Hotel in Birmingham in less than 40 minutes.
370322 An elderly Greenville grocer is killed over an argument concerning sales tax tokens.
390101 Authorization passed for replacement of Alabama Luxury Tax Tokens by Sales Tax Tokens.
390201 Alabama State Tax Commission and the Luxury Tax Department abolished and replaced with State Department of Revenue and Stamp Taxes and Tax Token Division.
390601 End of redemption period for Luxury Tax tokens. No indications that many were redeemed.
390930 Date the first gross sales tax of 1 ½% was initially scheduled to expire, although it was replaced.
391107 Alabama Supreme Court again upholds validity of the 1937 Sales Tax Act.
40---- Population: 2,832,961. Sale Tax Collections: $7,756,000. Average $2.74 per capita.
4105-- Zinc replaces aluminum for 1 mill sales tax tokens from Osborne costing 2.22 mills each.
4204-- Cotton fiber replaces zinc for 1 mill sales tax tokens from Osborne.
420421 As of this date Osborne had produced 82.2 1 mill tokens in aluminum and zinc and 11.8 million brass five mill tokens.
420423 First issue of fiber 1 mill tokens with center hole produced by Osborne costing 1.2 mills each.
420701 First 1 mill fiber issues with hole replaced with solid fiber 1 mill tokens with no holes.
430505 State's stock of 5 mill brass exhausted. First order from Ingwerson for plastic 5 mills at a cost of 1.45 mills each for initial order. Subsequent orders cost more; up to nearly 2 mills each.
450601 All previous tokens replaced by new fiber tokens. Probably produced by three different Manufacturers; Osborne Register of Cincinnati, Green Duck of Chicago and Dennison Mfg. of Farmingham, MA.
450727 Abolishment of Sales Tax Tokens approved by Senate and passed on to House of Representatives.
460225 James Folsom, candidate for Governor, calls for the abolishment of the sales tax tokens.
460701 Department of Revenue reports 296,569,000 sales tax tokens in circulation that would stretch 4,000 miles if laid one next to another.
460930 Last known purchase of sales tax tokens by the state. A total of 266.7 M. 1 mill and 29.9 M. five mill had been purchased during the nearly 10 years of use.
470327 Interim committee votes to recommend replacing sales tax tokens with bracket system.
470508 House Ways and Means committee approves legislation to replace sales tax tokens with bracket system.
470701 State Legislature passes act to discontinue use of sales tax token replaced by bracket system.
470702 Bracket system begins with 16c purchases or above requiring sales tax.
471001 Act becomes effective and sales tax token use is discontinued. Redemption begins.
471215 Less than $25,000 in tokens redeemed to date with $430,000 value of tokens still outstanding.
471217 Department of Revenue reports 288,576,000 1 mill & 29,913,000 5 mill had been purchased IN TOTAL.
480331 End of redemption program which demonetizes all outstanding sales tax tokens.
511101 State increases sales tax rate from 2% to 3% effective this date.

ARIZONA CHRONOLOGY

31---- A selective sales tax was discussed by the legislature, but did not exit committee.
330318 House Bill No. 146, 2% gross receipts tax on business passed by the regular legislative session.
330429 Sales tax law was held invalid by the state supreme court on the grounds that it had not received a 2/3rds majority vote in the legislature as required by the state constitution for emergency Legislation.
330501 Date initial 2% gross receipts tax was to go into effect, but voided by the state supreme court.
330628 1.5% on retail sales and gross income, includes groceries, amusements, public utilities, transient rentals, publishing, printed advertisement (1%). Also established various rates on gross income from other sources. Passed legislature in special session this date.
330701 Emergency Revenue Act of 1933 goes into effect. 1.5% tax just 3 days after it was passed by legislature.
330701 Bracket system for collection. 10 cents and less exempted.
3309-- Some merchants begin use of pre-paid sales tax coupon books, although not a single remaining example is known to still exist today.
330915 Sales Tax Division begins use of IBM Electrical Tabulating Machines with punch cards.

350228 Date assigned for expiration and repeal of the Emergency Revenue Act of 1933 for 1.5% legislation.
350323 Legislature amends act of 1933 and raises rate to 2% for most retail. Specific industries including forestry, transportation, mining, and utilities were assigned a separate 1% rate.
350501 Revised 2% rate takes effect.
3705-- Much debate between Governor Stanford and the legislature on revising both the general sales tax and gross sales tax results in a compromise bill.
370529 Compromise bill, which includes use of tax tokens as an alternative, arrives on Governor's desk.
370612 Governor Stanford neither signs nor vetoes the bill, which automatically goes into effect this date.
3706-- Bracket system remains in effect until tokens can be produced.
370624 Deadline for the Sales Tax Division to receive bids for production of 4 M. 1 mill and 1 M. 5 mill tokens.
370629 Osborne Register of Cincinnati wins bid to produce 95% Arizona copper 1 and 5 mill tokens.
370901 1st distributions of tokens begin with entire order depleted in less than 3 days.
370902 2nd order for additional 3 million 1 mill and 1 million 5 mill copper tokens placed.
370929 2,170,000 tokens so far distributed with additional 700,000 received this date, with a total on-hand inventory of 850,000 1 Mill and 170,000 5 Mill tokens after this receipt.
3906-- Aluminum replaces copper for 1 Mill tokens. 4,015,000 total delivered in next 15 months.
390628 News reports emphasize that most merchants no longer use sales tax tokens in Arizona.
40---- Total of about 7.5 M. 1 mill and 2.5 M. 5 mill tokens produced to date.
40---- Population: 492,261. Sales Tax Collected: $4,010,000. Average $8.15 per capita.
400301 1st distributions of aluminum tokens although there were plenty of copper still on-hand in inventory.
401001 Aluminum placed on Defense Priority List.
401105 Last very small delivery of 28,000 1 mill copper tokens.
410501 1st distributions of zinc tokens to replace aluminum tokens. Total of 2,240,000 zinc produced.
4109-- A bid was taken for plastic tokens, which were more expensive than the metal, and no order was placed.
420112 The P&S lists this date as the first issue date for zinc tokens, but this appears to have been incorrect.
420701 War Production Board bans use of zinc for tokens.
42-45 No other sales tax tokens of any type were ordered due to the war shortages of metal.
451115 Final order for any type tokens placed, although state still had large inventory, & almost no one used them.
460203 State receives 2,240,000 1 mill and 543,000 5 mill tokens in brass, even though they still maintained a large inventory of the pre-war copper tokens. There is no indication that any were sold for circulation.
470126 Tax Commission reports only $109.14 in tokens sold during entire previous year.
54---- Legislature finally gets around to demonetizing sales tax tokens, although they had not been used to any extent for nearly a decade. No information on any redemption program found.
650501 Gordon L. Jones purchases remaining bulk of tokens retained by state, about 2.5 M. pieces weighing in at 5.6 tons, for the price of about $2,300, or about 20 cents per pound.
6803-- Jones sells all but about 100,000 pieces to Newell Salvage Company for scrap.
70---- 3% state plus 2 cities including Phoenix with additional 1% local sales tax.
061101 TPT is imposed under 16 tax classifications, with the tax rate most commonly encountered by Arizona consumers (e.g., for retail transactions) set at 6.6 percent.

CALIFORNIA CHRONOLOGY

330118 Governor Rolph submits biennium budget and mentions sales tax as a possibility.
330615 Budget shortfall projected at $126 million dollars beginning this biennium.
330620 Continual debate over Proposition No. 1 to reduce property tax but would likely result in sales tax.
330627 Proposition No. 1 passes by referendum, leaving sales tax as the only real alternative for revenue needs.
330630 State Comptroller recommends 3% sales tax rate to legislature.

330708 Little Summons solons to meet 330710 to formulate sales tax plan.
330715 House Legislative committee recommends 2.5% retail sales tax.
330720 Senate approves 3% retail sales tax by a vote of 32 to 3.
330724 General Assembly approves 2 ½% sales tax by vote of 57 to 21.
330731 Compromise bill sent to Governor for 2.5% with few exemptions and signed the same day.
330801 2.5% state sales tax (Plus Local). Included groceries, services, amusements, transient rentals, with sales of 14 cents and below SUGGESTED to be exempt. Law goes into effect the day after the governor signs it. Bracket system is not mandatory for retailers.
330803 Most merchants adopt state proposed (but not binding) bracket system.
330805 First reports of use of Merchant House Money (sales tax coupons) being used. "Many stores have adopted the use of sales tax credit coupons."
330807 Accusations of merchant profiteering abound as a full penny is sometimes charged for a nickel purchase.
330809 State goes into "prosecution frenzy" over reports of merchant profiteering, although those merchants are not actually breaking the law as it is written.
330810 State board of equalization considers coupons booklets of 200 1/8c, revenue stamps and metal tokens to avoid merchant profiteering, but no state issued items were ever officially produced.
330811 California Retail Merchants Association launches campaign to repeal the sales tax.
330812 Attorney for state Chamber of Commerce recommends state-wide sales tax scrip for all its members.
330814 Secretary of State receives articles of incorporation for "Sales Tax Repeal Association, Inc.".
330816 Board of Equalization explores possibility of 1/8c sales tax tokens or stamps, once again.
330819 Board of Equalization announces active campaign plan against profiteering merchants.
330819 24,400 retailers have purchased required license, although there are 160,000 estimated in the state.
330823 Board of Equalization announces sales tax tokens or coupons have been eliminated as an option.
330824 Board of Equalization states that, "Merchants can, if they wish, issue 'house money' in fractions of a cent, to facilitate collection of the sales tax on small purchases."
330827 State administration announces that illegal speakeasies are still required to pay sales tax on their illegal sales.
330901 Because of merchant pressure, 1/8c metal tokens again explored by Board of Equalization.
330912 Fraudulent 'tax collectors' begin 'frisking' merchants for cash payments to 'avoid prosecution'.
330914 Yet another announcement by the Board of Equalization that they continue to explore token possibility.
330920 Very specific designation for token type by the Board of Equalization as: Aluminum, Octagonal, between the size of a nickel and quarter, that reads – Good For Tax On A 5 Cent Purchase / Not Redeemable in Cash or Trade.
330928 Board of Equalization again abandons idea of state issued sales tax token, for the fourth time.
331212 Superior Court judge upholds constitutionality of sales tax laws.
34---- Fantasy 1/8c coupons printed for Clark Morrow of Santa Monica by Globe Ticket of Philadelphia, probably as a proposed pattern, dated to expire 350501. Only one strip of 5 coupons is known to exist.
350630 Date that the initial sales tax was due to be reduced from 2 ½% to 2%.
350701 Groceries exempted from sales tax and rate is raised to 3% on everything else.
360201 Many politicians announce that they will fight for the repeal of the sales tax (if elected).
360502 Chamber of Commerce vows to fight against any proposed "single tax."
360828 State Supreme Court votes 6 to 1 and removes "single tax" from the referendum ballot for November.
36---- State sales tax provided $73,036,000 in revenues.
370502 Single tax is again proclaimed as a needed fix, which would abolish all taxes except on land property.
371001 Merchants must list all sales prices and sales tax amounts separately in stores and advertising.
380517 Lockheed Transport plane crashes, killing ten. It was being flown to Nevada for 'delivery' to avoid California sales tax.
40---- Population: 6,907,357. Sales Tax Collected: $97,983,000. Average $14.18 per capita.
42---- Sales tax reduced back to 2.5%.
490530 Rate rose back to 3%

70---- 5% state sales tax with 1% returned to local governments. Still no taxes on groceries.

COLORADO CHRONOLOGY

330202 State Representative Albert A. Lafollette introduced a sales tax bill in the House of Representatives.
330204 Lafollette receives wide-spread immediate condemnation for his sales tax proposal.
330503 General Assembly Ways and Means committee debate ½% versus 1% general sales tax.
330512 General sales tax never escapes from Finance Ways and Means committee.
350201 House of Representatives approve 2% general sales tax.
350202 Senate also approves 2% general sales tax and it is immediately sent to the Governor.
350202 Governor Edwin C. Johnson signs 2% sales tax act into law, which includes groceries, public utilities bills.
350301 Sales tax law goes into effect. State Treasurer authorized to issue tokens for use in collection of sales tax.
350310 Denver businessman files complaint in district court against legality of sales tax law.
3503+ March 3 to September, merchants issue sales tax scrip before state token issues appear.
350401 Because of excess receipts by businessmen and complaints, increase from 10c to 15c amount tax begins.
350410 State Treasurer Charles M. Armstrong doubted tokens or coupons would be used to collect sales tax.
350621 Hearings in Denver indicate almost unanimous merchant approval of use of sales tax tokens or coupons.
350628 Sales Tax Division requests bids for square aluminum 1/5c denomination sales tax tokens.
350709 Sache Lawler Stamp Company wins bid at $1.19/1000, total cost $7,450. C. W. Tiedemann, also from Denver, came in with second lowest bid at $1.195/1000.
350715 Initial expected delivery date of first shipment of sales tax tokens.
350720 State puts hold on token production as it awaits U.S. Congress decision to allow fractional cent tokens.
3508-- P&S states first distribution of tokens occurred this month, but all other sources indicate 350901.
350806 Charles M. Armstrong, declares that first issue of tokens should arrive about 350901.
350820 Most Chambers of Commerce throughout the state agree to handle distribution of the tokens.
350901 First distribution of 5 Million 1/5 cent square aluminum Colorado State Issued Sales Tax Tokens begins.
350922 Counterfeit tokens appear made of tin with no inscriptions.
36---- Sales tax nets $5,812,000 for revenues in this year.
360630 State announces next purchase of sales tax tokens, although no number is indicated.
361231 State reports that they had received a total of 19,115,365 sales tax tokens by this date.
3705-- First issue of round aluminum 2 mill pieces with cross center hole.
370722 Executive Council approves expenditure of $9,270 for purchase of equipment needed to produce tokens in the state penitentiary at Canon City, Colorado.
380211 To date 17,343,000 Square and 7,419,000 Round STT's have been purchased. State has stock of 1,471,500 on hand, of which only 30,500 are Square type. 24,793,000 total purchased with 23,321,000 in circulation.
40---- Population: 1,123,296. Sales Tax Collected: $8,810,000. Average $7.85 per capita.
400501 36,691,500 tokens total issued for circulation, 33.5 per capita, at a cost of $69,383.
400501 14,325,965 damaged or worn tokens have been redeemed and destroyed in last four years, with an additional 462,000 thrown away at the Treasurer's office.
401231 Some previous references indicated 43,141,000 tokens had been produced to date. However, the two prior entries shed some doubt on the accuracy of this estimation.
410314 Code revised giving authority for token production to Director of Revenue instead of the State Treasurer.
410409 Public Revenue Service Tax Act effective. Director of Revenue is authorized to obtain tokens as needed.

410708 Penitentiary is out of aluminum and indicates that the last order has now been switched to plastic tokens. <<Although this statement was made, it is doubtful that plastic tokens were made at this time, as the costs for machinery purchases required to make plastic do not show up on this year's costs of production.>>
411115 Penitentiary begins fiber token production and can produce 64,000 per day.
411130 First issue of fiber tokens, with same design as previous round aluminum, without center cross.
411130 First issue of 500,000 fiber tokens are deep red, with next batch supposed to be a 'brighter red.'
4305-- Plastic 2 mill tokens replace the fiber issues.
440203 Severe shortage of circulating STT's has state begging citizens to put them back into use.
450228 Governor John C. Vivian signs bill repealing the use of sales tax tokens.
450301 Effective date of the abolition of the use of sales tax tokens in the state. Over 70 million tokens believed to have been in circulation at this time.
450630 End of redemption period for tokens which had to be redeemed by weight.
470922 State announces proposed auction of remaining 11 million tokens in inventory.
480101 Denver passes 1% city tax excluding food, prescription drugs, and out of city sales. Amounts received to be used specifically for approved bond interest payments.
55---- Pueblo passes a 1% city sales tax.
650601 Increased to 3%. A $7.00/person credit given on state income tax instituted to help offset sales tax increase.
650601 Colorado Springs repealed their 2% city sales tax.

ILLINOIS CHRONOLOGY

320929 County option sales tax up to 3% of retail sales is defeated in legislature. Attempted several times.
321122 County option 2% sales tax is passed and sent to Governor Louis L. Emerson for signature.
330118 Henry Horner inaugurated and immediately urges adoption of state sales tax.
330228 3% Emergency Sales Tax approved by Senate.
330321 House Passes 3% Emergency Sales Tax and forwarded to Governor Horner.
330322 Governor Henry Horner signs "occupation tax" into law. Avoided the use of the term "sales tax" as the state constitution prohibited any tax other than property, franchises, and some occupations.
330328 Kewanee, Illinois adopts token plan for sales tax payments.
330329 Murphysboro Chamber of Commerce orders 50,000 tokens at a cost of $125.00.
330330 Due to delay of tokens, Murphysboro has 25,000 cardboard scrip tokens printed.
330330 Chester Chamber of Commerce has Chester Herald Tribune print 40,000 scrip tokens.
330330 Temporary Injunction to halt sales tax is granted by circuit court. Tax is still to be collected and would be refunded if "occupational tax" was found to be unconstitutional.
330401 LaSalle receives 25,000 token order and they are distributed within hours.
330401 3% state sales tax effective, including groceries. Services not taxed. 3% on public utility bills. Prior to actual effective date state supreme court declared it unconstitutional because proceeds of the appropriations was improperly made and exempted farm produce and the sale of motor fuels, which was considered a violation of uniformity.
330408 A significant demand is reported for rubber stamps and stamp pads for use as sales tax 'stamps'.
3304-- With the beginning of the "occupation tax" many merchants, chambers of commerce, and cities all began issuing their own individual sales tax tokens in both scrip and metal token form.
330510 First sales tax held unconstitutional by Illinois Supreme Court in Winter v. Barrett, 352 Ill 441.
330510 3% "occupational tax" found unconstitutional after 40 days in effect. All received monies were to be returned to customers, if possible. Many merchants donated those receipts.
3305-- Many retailers donate the sales tax they received under the 3% rate to worthy causes.
330622 House passes 2% Occupational Tax Act by vote of 62 to 43.
330626 Senate also passes 2% Occupational Tax Act and forwards it to Governor Horner.
330628 New Retailers' Occupation Tax Act signed into law as a 2% gross sales tax for retailers.
330701 New 2% Retailers' Occupation Tax takes effect.
330812 Circuit Judge Lawrence E. Stone rules the 2% Occupational Tax Act is constitutional.
330815 State begins a separate fund for all sales tax paid to them under protest.

331223 State Supreme Court upholds lower court ruling that the 2% Occupational Tax Act is constitutional.
340101 State Ad Valorem (Property Tax) is eliminated for 1st time in 100 years because of sales tax income.
350401 Initial 3% "occupational tax" scheduled to retire, but had already been ruled unconstitutional.
350522 Second 2% "occupational tax" extended and rate raised to 3%.
350613 Retailers meet in Decatur and develop the "Decatur Plan" bracket system; no tax on 4c or less.
350613 State Finance Department officially announces its approval of the 1 ½ mill state issued token.
350620 Retailers meet in Peoria and develop the "Peoria Plan" bracket system; tokens used on sales of 15 cents or less.
350624 Illinois Chamber of Commerce issues recommendation for the "Peoria Plan" bracket system.
350630 Date initial 3% tax was due to expire, but it was held unconstitutional back on 330510.
350630 Second 2% "occupational tax" scheduled to retire, although replaced before expiration.
350701 Revised 3% "occupational tax" scheduled to take effect, with the use of state issued tokens as a voluntary option for merchants, who could also use a bracket system they devised themselves.
350701 Initial distribution of first round 1 ½ mill tokens was only about 100,000 pieces.
350708 Law formally amended to allow State Finance Department to issue tokens AFTER it had already begun issuing tokens.
350710 Federal Treasury Department threatens legal action because tokens are too similar to "coin of the realm" and State Finance Department ordered to give alternatives to the round 1 ½ mill tokens.
350716 Illinois halts use of round 1 ½ mill tokens, although nearly 1 million had been put into circulation.
350726 Finance Department indicates intention to switch to new square token to avoid problems with Federal Treasury Department.
350727 Illinois continues distribution of round tokens as Osborne Register Company cannot produce the square tokens for at least another month.
3507-- Confusion reigned as different locations and merchants used or did not use tokens and developed a number of different bracket systems, many in favor of the merchant.
350831 First distribution of square aluminum 1 ½ (not marked with mill) tokens of a 15 million order.
350903 Recalls of the first round 1 ½ mill aluminum sales tax tokens is issued.
351001 A total of 30 million of the square aluminum state issues had entered circulation by this date.
351024 As few merchants were using tokens, Director of Finance Ames goes public in attempt to bolster use of the tokens.
351231 For all intents and purposes token distribution ends with 37 million total tokens distributed.
3608-- Finance department admits that token use was virtually non-existent.
40---- Population: 7,897,241. Sales Tax Collected: $90,813,200. Average $11.59 per capita.
410630 Reduced to 2% of 98% of gross receipts so retailers would not have to pay tax on the tax they collected.
450725 Law provision for token use is amended and recall issues are ordered.
470630 Last date for redemption of state issued tokens.
55----- Increased rate to 2.5%.
650701 Tax now applies to rentals.
670901 Chicago increases municipal tax from .5% to .75%, equaling 5% combined state and local.
680901 Service occupation and service use rates increased to 4.25% making it equal to sales tax.
691001 Reduced rate to 4%, cities authorized to increase rate from .75% to 1%.

KANSAS CHRONOLOGY

330314 ½ of 1% Gross Sales Tax first introduced in House of Representatives.
331031 Governor Park's relief program includes sales tax as an option for new revenue.
360520 Building and Loan associations seek sales tax to replace or reduce property tax.
360904 Debate begins concerning a selective sales tax instead of a gross sales tax.
370218 Governor Huxman promotes a 1% Gross Sales Tax for new revenue needs.
370324 Senate passes a 2% General Sales Tax by a vote of 31 to 8.
370331 First mention of the use of scrip or zinc tokens with the zinc mined in Kansas.
370402 Kansas Retailers' Sales Tax Act is passed with a 2% sales tax rate.

370407 Report that a 1 mill zinc token will have a "cut out K" in the center. Based on an artist "assumption".
370409 2% state sales tax including groceries, amusements, and public utility bills, signed by Huxman.
370415 State Tax Commission announces it will take contract bids for "zinc or aluminum" metal for use in STT's.
370416 State Tax Commission announces the 2 mill tokens will be of certified Kansas zinc.
370419 First accurate listing of what the 2 mill zinc token will turn out to be.
370428 Hutchinson Industrial Reformatory orders $50,000 from Osborne, to include initial 20 million 2 mill tokens, 10 million blank planchets and a machine for coining.
370509 State Tax Commission announces initial mintage order of 12 Million, followed shortly thereafter by another 18 Million, of the 2 Mill zinc type.
370513 State Tax Commission announces the first 20 Million will come from Osborne, followed by Hutchinson Reformatory Issues of another 10 Million.
370528 Former Cloakroom in the House of Representatives is used to wrap and ship sales tax tokens.
370601 Initial 2% sales tax takes effect. Merchants prohibited from absorbing sales tax.
370601 Initial tax bracket begins with no tax at four cents or below. 1st shipments of 2 mill zinc distributed.
370602 First order of tokens reported to have been exhausted already.
370602 Because of token shortage, some merchants begin producing their own sales tax scrip.
370605 First blank zinc planchet found, reported to be a counterfeit.
3706-- The lack of a 1 mill tokens causes great dissatisfaction and considerable grumbling by merchants and their customers both.
370705 Both individual merchants and retailer organizations reported to be issuing 1 mill cardboard token scrip.
370714 Governor Huxman announces 1 mill tokens will be available within 60 days.
370724 An additional stamping machine for 1 mill tokens is purchased for the Hutchinson Reformatory.
370724 As of this date 29 million 2 Mill Zinc tokens have been ordered, with another 3 Million yet to come.
370904 State Tax Commission announces the 2 Mill token will be retired and replaced by a 5 Mill token.
370906 Production of 1 Mill aluminum tokens still on hold as the machinery has not yet been delivered.
371201 Aluminum 1 mill tokens w/ round center hole released in addition to the 2 mill aluminum issues.
371201 New tax bracket goes into effect with all sales 3 cents and above requiring tax.
371201 Merchants are still using 1 mill cardboard scrip tokens at least until this date.
380601 30.9 million two mill and 21.2 million one mill tax tokens produced in first year.
38---- Special session called by Governor Huxman to abolish use of token system, which did not pass.
381101 New Governor Ratner takes office. He had run on a platform of abolishing sales tax tokens.
390320 Initial legislation would have extended redemption period only until 391231.
390323 Legislature approves bill to abolish sales tax token system.
390330 Legislature provides redemption for the tokens beginning July 1, 1939.
390608 30,775,500 2 Mill total ordered, 631,000 still in state inventory.
21,191,500 1 Mill total ordered, 7,678,116 still in state inventory.
390701 Sales tax token system officially abolished, making Kansas the first to ever do so.
390706 New bracket system goes into effect with 14c and below purchases requiring no sales tax.
40---- Population: 1,801,028. Sales Tax Collected: $10,030,000. Average $5.56 per capita.
410527 Of the 60 tons of STTs purchased and delivered, 20 tons have been redeemed as of this date.
410701 End of redemption program for the sales tax tokens.
411202 20 tons of STT's sold to Topeka scrap dealer for $2,925.
420902 Machinery to stamp tokens at Hutchinson Reformatory leased to firm in Wichita with DoD contract.
580205 Senate passes increase of sales tax from 2 to 2.5% by a vote of 30 to 9.
650501 Increased rate from 2.5% to 3%.
100701 Increased rate to 6.3%.

KENTUCKY CHRONOLOGY

300301 Graduated Gross sales tax of .5% on sales under $400,000, increasing to 1% on sales over $1 million dollars proposed.
300307 Senate passes Graduated Gross Sales Tax 27 for, 11 against.
301228 "Chain Store" levy taken to court by Kroger Grocery and Baking Company.
300317 Gross Retail Sales Tax Law is approved. 1/20 of 1% to 1% graduated according to sales volume.
310101 Gross Retail Sales Tax Law becomes effective.
310306 United States Supreme Court hears case against "chain store" tax.
310617 "Chain Store" sales tax upheld by court of appeals.
310808 Only $70,000 of the estimated $2 Million for 1930 and $2.5 Million for 1931 has been collected with just 17,302 merchants filing returns and 37,628 not filing returns. Over 1/3 who did file paid nothing.
320105 Kroger's attempt to continue suit is dismissed by court.
320121 2% sales tax to replace Graduated Gross Sales Tax is ditched by house in committee.
320205 Governor Ruby Laffoon attempts to replace the graduated sales tax with a 2% general sales tax.
320227 Governor Laffoon agrees to drop Gross Sales Tax to only 1%.
320301 Governor Laffoon reduces proposed general sales tax to 1% which passes in House this date.
320303 Mob off 100+ invades Governor's Mansion in protest against sales tax. Laffoon not at home at that time.
320303 Proposed 1% general sales tax dies in committee.
320318 Senate kills proposed 1% sales tax and immediately adjourns session.
330818 Laffoon again attempts to double the percentage on the Gross Receipts Sales Tax.
330830 House votes against sales tax increase or replacement, 51 against, 46 for proposal.
330913 Another attempt to raise the Gross sales tax is defeated in House 49 against, 48 for proposal.
330915 Hundreds of unemployed descend on Frankfurt demanding that some relief bill be passed.
331108 8 Slain, 7 shot or stabbed, 300 arrested at the polls in voting feuds.
340523 House rejects 3% sales tax by a vote of 57 against and 32 for the proposal.
340609 House passes 3% Gross Receipts bill 51 for and 38 against proposal.
340615 Senate adopts 3% Gross Receipts bill by a vote of 20 for and 17 against the bill.
340616 Governor Laffoon signs 3% general sales tax into law.
340701 3% Gross Receipts Tax Law goes into effect.
340701 State Tax Commission authorized to implement bracket system for sales tax collection.
3407-- A few merchants began issuing sales tax card scrip, and at least two companies issued metal tokens.
350311 U. S. Supreme Court rules 6 to 3 that the Kentucky Gross Sales Tax is invalid.
3511-- A. B. "Happy" Chandler elected Governor on his promises to repeal the sales tax.
351210 A. B. "Happy" Chandler takes office as Governor.
360105 Gross Receipts Tax Law voted to be discontinued on 360630.
360115 Governor Chandler signs repeal of 3% general sales tax.
360326 Department of Revenue replaces the Kentucky State Tax Commission.
360630 Gross Receipts Tax Law discontinued. Yielded $6,928,000 while in effect.
360701 Begin 20% selective sales tax on candy, nuts, gum, soda pop, and ice cream and other select commodities.
360702 Immediate drop in sales of 'luxury items' of soda, gum, nuts, and other select commodities.
360703 Begins distribution of 6 denominations of paper tear-sheet type state sales tax scrip.
3607-- "Children's Crusade" against the "sin tax" or "candy tax" begins across the state.
370113 Governor Chandler signs the repeal of the Selective Sales Tax Act of 1936.
370416 Selective Sales Tax Act of 1936 ends this date.
380630 Initial date that the 3% Gross Receipts Sales Tax was due to expire.
70---- Sales tax rate at 5%.
090401 6% sales tax rates applied to alcohol sales, which was previously exempt.

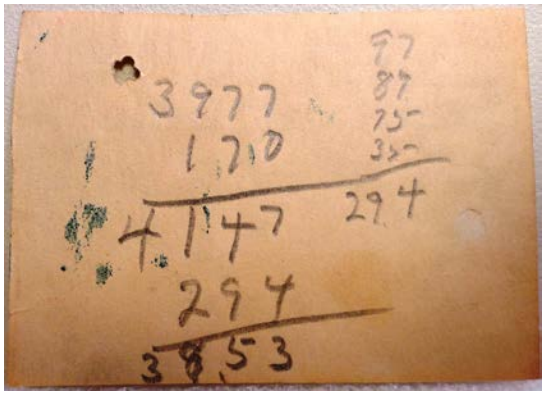
LOUISIANA CHRONOLOGY

320930 Speaker of the House Tunstall abandons sales tax plan after defeat by committee.
350924 Letter from State Tax Department proclaims that Louisiana does not use tax tokens, and never will.
360625 House passes 2% Luxury Tax Act 84 to 0 and sends it to the Senate.
360701 Senate passes 2% Luxury Tax Act.
360702 Governor Leche signs Louisiana Luxury Tax Act of 1936 into law.
360908 A total of 8,664,000 Aluminum One Mill (costing 1.54 mills each), and Brass Five Mill tokens (costing 1.98 mills each), ordered from Osborne Register Company of Cincinnati.
360930 "Friends of Huey Long" hold protest in Shreveport with nearly 300 members attending.
360930 Governor Richard W. Leche holds 90 minute radio address proclaiming the virtues of sales tax.
361001 2% state sales tax, passed as a luxury tax, becomes effective.
361001 2% city sales taxes in New Orleans become effective at the same time.
361002 Original 10 million token order already distributed. 10 million more ordered immediately.
361003 Merchants refuse and ADVERTISE that they refuse to collect sales tax without the tokens.
361011 3,400,000 1 mill and 800,000 5 mill had already been distributed in New Orleans area.
370407 Governor Leche announces he will call special session to change luxury tax to general sales tax.
370818 Ten merchants are arrested because they still refused to collect sales tax.
380222 Governor Leche submits proposal in regular session of the legislature to change 2% Luxury Tax to 2% General Sales Tax.
380527 1% General Sales Tax is engrossed and advanced to 3rd reading in the House of Representatives.
380602 Senate approves 1% General Sales Tax by a vote of 34 for and 2 against.
380630 Governor Leche signs Public Welfare Assistance Act of 1938 that replaces the 2% exempted system with a 1% sales tax with fewer exemptions. This became effective immediately.
380701 Luxury Tax collected an average of $3,300,000 per year; 1% GST expected to net $10,000,000/year.
380802 Luxury Tax Tokens ordered withdrawn from circulation.
381231 End of redemption program for the first Luxury Tax Tokens.
3907-- Sam Jones promises to do away with Public Welfare and its tokens in his gubernatorial campaign.
40---- Population: 2,363,880. Sales Tax Collected: $7,413,000. Average $3.16 per capita.
400120 Extraordinary session of legislature called for Constitutional Amendment for a referendum to be held 400402 to prohibit general sales tax and repealing Act 3 of the 1938 act, to be effective 400601.
400402 Referendum seeking repeal of sales tax and a Constitutional Amendment against sales tax is defeated.
400515 Bill to repeal the sales tax is introduced in the House of Representatives.
400709 Governor Jones signs repeal of the Public Welfare Tax Act of 1938.
401231 Repeal of the Public Welfare Act becomes effective.
410331 Final day for tax token redemption, making Louisiana the second state to eliminate use of tax tokens. Nearly 39 million tokens redeemed of the original 70 million produced. This is in direct contrast to the P&S which stated only 7 million redeemed of an original 59 million produced.
410409 Final figures show 65% of funds reserved for redemption are used, in contrast to the amounts reported previously in all known catalogues including the P&S, M&D, and Stolaroff's thesis.
4108-- Stocks of tokens, including those redeemed, sold as scrap.
420624 Senate defeats 2% Retail Sales Tax by a vote of 21 against and 17 for the proposal.
420825 House passes 1 ½% Retail Sales Tax by a vote of 54 for and 33 against, the minimum vote for approval.
420828 Above bill amended to 1% Retail Sales Tax and sent to Senate again.
420830 Governor Sam Jones signs 1% Retail Sales Tax into law and it becomes effective immediately.
420901 1% Temporary Sales tax reinstated and included groceries, amusements, transient rentals, laundry, dry cleaning, storage, printing, repair, etc.
440701 1% Temporary Sales Tax expires.
480707 2% sales tax instituted again, and has remained in effect since this fourth rebirth.
641201 2% paid in advance by wholesalers, manufacturers, jobbers and suppliers.

MICHIGAN CHRONOLOGY

330119 A measure to replace property and income tax with sales tax is submitted to the assembly.
330227 Governor Comstock recommends that the sales tax replace the property tax.
330612 Of five different sales tax bills introduced, the 3% retail sales and service tax was the only one approved.
330616 3% Gross Sales Tax passes assembly and is forwarded to Governor Comstock.
330625 Governor Comstock signs the 3% Gross Sales Tax into law.
330701 3% state sales tax effective, including public utilities and groceries.
330705 Some merchants begin issue of sales tax scrip.
330728 By this date 65,412 retailers had obtained and paid for their sales tax licenses.
340410 Hill Drug Store, one of the 4 scrip in the Haig and Shoup book, advertises from Escanaba.
351115 Grand Rapids Milk Dealers Association passes resolution to issue sales tax receipt "milk caps."
350606 Strathmore Paper Company, possibly the printer of scrip in Haig and Shoup, advertises in Benton Harbor.
35---- C. O. Sherrill produces "salesman samples" of 8 denominations on Kroger safety paper.
370401 Three percent Use Tax also implemented for all out of state purchases used within the state.
370402 Linn Camera Shop, one of the 4 scrip in Haig and Shoup, advertises from Lansing.
3703-- "Milk Cap" sales tax tokens from Grand Rapids Milk Dealers placed into circulation.
40---- Population: 5,256,104. Sales Tax Collected: $60,374,000. Average $11.43 per capita.
410210 Bill introduced for the use of sales tax coupons, but it was terminated in committee.
460215 Voters earmark 78% of sales tax revenues for local government and schools. Meals furnished by employers, even if free, considered to have a value of 25c and sales tax must be paid. No tax on cars being moved to another state. Income tax credit for property tax paid.
490101 State sales tax rate still remains at 3%.
590701 3% use tax is again instituted with more specific guidance for collection by required annual report.
600413 House passes bill to allow referendum for increase in sales tax by constitutional amendment.
601108 Voter referendum favors increase in sales tax rate to 4% with a freeze at that level in constitution.
601208 Constitutional amendment allowing increase of sales tax to 4% becomes effective.
601208 Legislature immediately increases sales tax to 4%, almost without debate.
610101 Sales tax rate increase to 4% effective this date.
63---- 4% sales tax rate continues to be frozen by the constitutional amendment by referendum of 1960.
70---- Hoard of 1400 "milk cap" tokens discovered and quickly dispersed. At least 600 of them were then counter stamped by collectors as souvenirs and store cards.
70---- State sales tax rate remains at 4%.
94---- State sales tax increased from 4% to 6%.
070901 Legislature approves service tax, allowing some services to be taxed, as a sales tax.
071201 Service sales tax goes into effect.
071201 Service sales tax is REPEALED the same day it was to go into effect.

More New Finds



LOCATION: Louisville, Kentucky. **DATES USED**: Later half of 1934. **SIZE**: 57 X 78 mm. **PAPER COLOR**: Light Tan (9J10) **INK COLOR**: Faded Black – Once was black but now appears a medium brown (4G5). **PRINT TYPE**: Ink Stamp. **INSCRIPTION**: 5 5 5 10 10 / 1 CENT TAX CARD /<1 to far right should have been on the next tax card but this one was miscut to include it> / A. P. HEUSER / Hardware / 1730 W. Market St. //.

Our member Hermann Ivester (also President of the State Revenue Society) doesn't collect STTS items himself, but he has always been on the lookout for them since he attends lots of Revenue related events and is very much involved in that hobby. This unique Kentucky sales tax card was discovered by a friend of Hermann's who collects Ephemera (items of collectible memorabilia, typically written or printed ones that were originally expected to have only short-term usefulness or popularity).

After Hermann received it, he contacted me and offered it to me for sale. Hermann has found several rare items for me in this way. I very much appreciate his connections which always seem to be able to turn up some seriously interesting STTS pieces. This piece is confirmed to have been issued in Louisville, Kentucky, and would have been issued in the latter half of 1934.

If you want to really get a picture of when this was used, note on the reverse where the clerk actually had to figure up a sale. Today that's something we will probably never see.

It is always exciting to see long lost scrip make a reappearance. Every year we discover a few more long lost scrip. It is the height of hobby nirvana to report a new find, the honor of which goes to Hermann in this case, and to have a chance to own what is, at least right now, a true R-10 Unique item.

LOCATION: Morrisonville, Ill. **DATES ISSUED**: 330701-350522 **SIZE**: 22 mm. (this is a guess based on the size of the token in a fifty cent 2X2. It may be slightly different if actually measured). **PRINT COLOR**: Black (1A1). **INSCRIPTION**: LORD'S VARIETY / STORE/ 1/5 c / TOKEN / MORRISONVILLE, ILL. //.

Two of these closed on eBay on 160131 for the super cheap price of $48.00, which was the opening bid. One smart buyer walked away with the single best bargain of the quarter.

These tokens were first rumored back in 1935 when George Magee, in his never ending search for Illinois tokens, was contacted about this issue. Mr. Magee never actually located one of these, all those years ago. Yet someone did keep three of them. I'm guessing if you are the winning bidder on this lot that you would be offered a fair amount for your duplicate.

One of them appears (far right) to be nothing more than the plain reverse (as in the center) that had a little ink that wasn't dry bleed through to the token above it. Hence the mirror image is not a printing error or a "minting" error; it's simply a bleed through of the ink.

Some may have passed this up because it doesn't specifically say anything about sales

tax, or tax, but if you look at those tokens we have verified as being sales tax tokens, there are dozens of them from Illinois that say nothing about sales tax at all. Yet we do know they were specifically manufactured and distributed for the purpose of helping to pay the unjust sums if that percentage of a cent token or scrip was not adopted.

Perhaps the other reason this might not seem as likely to be a sales tax token is because of the unusual denomination of 1/5th cent. Illinois had many tokens and scrip issued in the ¼ cent denomination, a fair number of 1/3 cent denominations, and even one ½ cent issued by the Peoria Restaurant Association. Plus, you can include the state issues of 1 ½ mills as yet one more denomination.

During the period from 330701 until 350522 the 2% Retailers Occupation Tax was in effect and I can see a 1/5th cent denomination being used for a ten cent (or less) purchase. There was considerable conflict over the Occupational Tax Act during this period.

The new 2% Retailers' Occupation Tax went into effect on 330701. That act was immediately challenged in court and on 330812 Circuit Judge Lawrence E. Stone ruled that the 2% Occupational Tax Act was constitutional. Even so, the State of Illinois set up a separate fund just 3 days later, on 330815, where all of the sales tax paid in under protest would be kept in the event that a higher court deemed the tax to be unconstitutional.

Near the end of that year, on 331223, the State Supreme Court upheld the lower court's ruling that the 2% occupational Tax Act was constitutional. On the first day of the following year, 340101 the state abolished the Ad Valorem (Property Tax) for the first time in a full century because of the income that resulted from the sales tax.

I list 350522 as being the end of the period that 1/5th cent scrip would have made any sense because on that date the Occupational Tax was extended with a raised rate of 3%. I can see no way that 1/5th cent scrip would have any usefulness once that higher rate went into effect.

Given that George Magee was aware of this token existing and that it was described with this inscription from this location (although the color of the cardboard planchet was reported as green) I believe this token can be fairly judged as having served as a partial cent payment because of the 2% sales tax during this period.

The same seller also sold a 3rd example of this token that closed on 160201 for $25.00. I inquired if he had any more for sale (I offered him $75 for one) but he had none left for sale.

Although this Missouri Counterstamp is certainly not as exciting as the one featured on Page One, it is, none the less, another new find. As I've mentioned before, it is likely that there are hundreds of Missouri Counterstamps that have yet to be located and reported

This one, which will be listed in the new STTS: Identification and Price Guide (hopefully by the end of this year), will be MO 835-1. It was stamped on the reverse of an MO S-3 Five Mill Milk Cap. It sold on eBay on 160108 for the bargain price of only $23.50 with shipping.

WANT TO WIN A NEAT TOKEN PRIZE?

Submit your article, biography or autobiography, favorite tokens and why, letter to the editor, questions you'd like answered, or anything else we can use in the next issue of the ATTSN and I'll send you a neat token that you probably don't have (even advanced collectors probably don't have this one) for your sales tax token and scrip collection. Send via email to: Moxking@aol.com, or mail to:
Monte C. Dean, 121 E. Fairview St., Spring Valley, Mn. 55975.

Sales Tax Tokens Online:
151130 to 160225 – Over 440 SOLD Lots

Ralph Harnishfeger
With Additions from John Ostendorf and Monte C. Dean

I must say that this past period has been unusual in what has been sold on eBay. Some very hard to find tax tokens have come on the market. No less than 3 examples of the Astoria, IL provisional sold this period. An incredible number, as I do not recall even a single example having been sold in the last decade, probably even longer than that, on eBay. I once inspected coal mines in the Astoria area. Much of the land has been impacted by surface mining for coal making finding Astoria tax tokens through normal channels of metal detecting around old building sites much less likely. I hope some of our members were the successful bidders on these scarce tokens. Prices for the period 151130 to 160225 – over 400 SOLD lots.

The leader of the pack for this period was this Illinois Scrip, M&D L60A that sold for a hefty **$313.54** with postage on eBay on 160206.

Note that the color of this scrip is green (2F8 on Dean's Color Guide). The M&D lists this as a blue cardboard, but of the two I've seen plus this latest example, it is more likely that it was incorrectly listed as blue, rather than there being two colors of cardboard. The M&D's example was supplied to them by noted Illinois specialist Rich Hartzog, and having seen his examples, which are also green, it confirms that these should be listed as green, rather than blue for the color of the cardboard (MCD).

A record breaking **$224.72** was paid for this M&D L-36B on eBay on 160103. Note that the only difference between the L-36A and the L-36B is the length of DEPUE and the length of the bars on either side of the diamond on the obverse. Although the M&D listed both the L-36A and the L-36B as R-6 rarity tokens, those who search for the varieties as well as the types know that the L-36B is actually much, much scarcer, probably into the R-7 rarity, at least. This is, without doubt, a record price for this scarce variety. Note that all known L-36B also have a die crack from about 1:30 on the periphery to the left upright of the U in DEPUE, continuing to hook towards the P in DEPUE.

There have been rumors of this die crack extending all the way to the outer periphery near 10:00. Such an extension has been proposed as being yet a third variety, or L-36C. However, to date there has never been a photograph or a confirmed example of such a token.

Next on the top price list was this set of 8 Illinois metal provisionals that snatched a very high **$197.49** on eBay on 160110. The reason for this high price was undoubtedly because it contained one of the scarcest of all metal provisionals – the Astoria. The lot also contained a

Rushville, Tazewell County, Litchfield, Jacksonville, Mercer County, Mattoon, and Monmouth, too. So there were certainly a couple of other nice tokens included. But I've got to think that Astoria was the big draw for this lot.

RETAIL MERCHANTS ASSOCIATION
RETAIL — RUSHVILLE — MERCHANTS
TAZEWELL COUNTY TOKEN 1/4
REDEEMABLE AT CHAMBER OF COMMERCE LITCHFIELD, ILLINOIS 1/4
MATTOON ILL.
ASTORIA COMM. CLUB ASTORIA, ILL.
MERCER COUNTY
JACKSONVILLE, ILL. CHAMBER OF COMMERCE
REDEEMABLE 1/4 MONMOUTH, ILL.
SALES TAX 1/4 TOKEN
REDEEMABLE AT PEKIN ILLINOIS ASSOCIATION OF COMMERCE 1/4
REDEEMABLE AT CHAMBER OF COMMERCE LITCHFIELD, ILLINOIS 1/4
SALES TAX 1/4 TOKEN
REDEEMABLE 1/4
SALES 1/4 TAX
1/4

The next two tokens on the list were also Astoria. One sold for **$182.77** with postage on 151206, followed soon thereafter by a third Astoria which sold for **$164.69** on 151210. It has been over two years since the last Astoria sold on eBay, so it is somewhat amazing to see three of them all sell within a one month period.

It is important to note that ALL THREE of these Astoria were sold by DIFFERENT SELLERS. That's important simply because it helps us know that one person hasn't discovered a cache of these and is now deciding to sell them into the market. More than likely, when that first Astoria sold for such a great price in December, there were a couple of

other sellers who decided it was time to get in on the great prices the Astoria's were selling for.

This WA P-8 copper pattern sold on eBay for **$125.00** on 151230. Although this is listed in the M&D as a unique rarity R-10, we do know that there are two other examples in existence. Note that the obverse and the reverse are both the same for this pattern that was probably produced around 1946.

A unique Dansco album custom made to contain a state issued sales tax token collection sold for a respectable **$125.00** with postage on eBay on 160207. The collector who had this album made was probably not thrilled with that price considering what it cost to have that custom album produced (reportedly over $80).

There were a number of semi-scarce issues, but there were also some gaping holes for some of the more difficult state issued tokens. Missing tokens included the AL-8, AL-10, AZ-4, KS-1A, MS-5, MO-4, NM-8, OK-7, OK-8, OK-11, and UT-2A.

A second example of the IL L-36B sold on eBay on 160130 for **$114.50.** It appeared to be every bit as nice, condition wise, as the one that sold for $224.72 less than a month earlier.

Obviously this is a variety that many collectors need as the price stayed high with multiple bidders.

Possibly the worst condition sales tax token to achieve the highest price ever for such a poor example went to a nearly unrecognizable IL L-56 Livingston brass metal provisional for **$90.55** with postage. That sale closed on eBay on 160124. The Livingston is the rarest and most difficult to obtain of all of the Illinois metal provisionals (Red Bud is NOT a sales tax token). But for this to have gone to this price is astounding.

It is obvious that there are a goodly number of collectors who have just gotten tired of waiting for one of these

year after year and decided to pull the trigger, even if the hole it fills isn't pretty.

Our own John Ostendorf must have been awfully happy with this sale which closed on eBay on 151213 when it achieved a record price for a single example at **$89.53** with tax.

Years ago when Jerry Schimmel was still selling his small hoard of California issues that he had discovered, we all thought these California scrip would be considered of lower value for ever and ever.

In the last few years, however, there has been a lack of California issues available to new collectors as almost all of them are now contained in fairly permanent collections. Consequently, when one does show up on the market, the prices are high.

Yet another all-time record breaker, this MISC R-1 Rarity 7 Pro Sales Tax issue achieved **$81.27** on eBay on 160124.

Since many collectors concentrate on state issues, these 'other' tokens have been neglected by many for too long.

It appears that some of them are finally getting the respect they are due.

A very nice roll of Arizona sales tax tokens, probably listed in the M&D as AZ O-5 and containing what appears to be 50 AZ S-1. Having examined many thousands of this token type over the years I am 99% sure these are the copper tokens, rather than the AZ S-5. With a mintage of 2,500,000, if this original roll were a normal US coin from that period it would probably be worth thousands.

This roll sold for **$82.94** with postage on 151220.

The neatest error token sold during this period was this Colorado S-1 which sold on eBay on 160217 on a BUY IT NOW price of $19.99. This was snapped up within an hour of it being listed, so I'm betting that if it had been sold at auction it would have achieved a higher Price.

All of the following tokens and lots will be listed from highest to lowest sales prices. Please note that some lots will not be included here simply because of duplication and many of the 440+ lots sold during this period were less than $10.00 per lot. All prices include postage.

$70.00	IL L-89 R5 Rossville	$25.21	16 Oklahoma
$70.00	IL L-19 R6 Casey	$25.00	70 WA S-12
$69.38	10 IL Metal w Rossville	$24.99	Roll AZ Zinc
$69.00	IL L-104 R6 Witt	$24.50	Misc. R-3, Simplicity
$67.87	CA L-10a + MI L1	$24.26	8 IL Metal
$61.00	97 Effingham, IL Metal	$24.00	IL L-52, Ladd
$60.71	10 IL Metal w Beardstown	$24.00	CA L-18c Warboy's
$58.00	IL L-104 R6 Witt	$24.00	50 Misc. Exonumia
$56.00	IL L-106 R6 Wyoming	$23.56	NC L-19 Missing 2 coupons
$55.71	10 IL Metal w Ladd	$23.30	350 Mostly Oklahoma paper
$54.55	L-92 R7 Rushville	$23.50	100 or so Alabama
$53.00	Tenino L-70 Jiffy Lunch	$23.00	IL L-38 El Paso
$52.71	TX R-3 Standford Smith	$22.80	6 IL Metal
$49.95	M&D STTS History & Cat.	$22.50	IL L-52, Ladd
$49.00	NM S-5, S6, & S7	$22.00	IL L-52, Ladd
$48.71	10 IL Metal w Monmouth	$21.99	AZ Roll Zinc
$45.00	IL L-106 R6 Wyoming	$21.94	3 IL Metal
$45.00	117 Circulated IL S-4	$21.50	IL L-5, Beardstown
$43.66	9 IL Metal	$21.28	3 IL Metal
$43.00	IL L-66 R4 Mount Olive	$21.04	3 IL Metal
$40.00	6 IL Metal w Mount Olive	$20.73	89 OK S-6
$48.95	75 Exonumia Few STT	$20.21	18 Misc. State Issues
$38.00	5 IL Metal w Beardstown	$20.04	39 Exonumia, few STT
$37.75	MO O-19b, Jerry Bates CS	$20.05	2 IL Metal w L-52 Ladd
$37.00	Tenino, Thurston Wood	$20.00	26 WA S-1
$36.70	TX R-1, Jim Barlow	$20.00	130+ WA Metal
$36.33	8 IL Metal	$19.49	18 Misc. State issues
$36.33	IL L-65 R5 Monmouth	$19.48	Oregon R-1 Pinback
$36.00	6 IL Metal w El Paso	$19.35	265 Mostly Alabama
$33.76	8 IL Metal	$19.26	6 IL Metal
$32.00	8 IL Metal	$19.21	16 Misc. State issues
$30.77	M&D STTS History & Cat.	$19.21	9 Misc. State issues, NM
$30.36	10 IL Metal	$19.16	IL L-47 Jasper
$30.00	About 100 STTs	$18.50	137 OPA
$30.00	A ton of junkage	$18.50	27 Different OPA Reds
$29.50	IL L-102 Virginia	$18.26	6 IL Metal
$28.95	27 WA and IL State	$18.00	Double Struck OPA Red
$28.71	KY L-3 + L-4	$17.99	Massive Quantity MO Reds
$28.00	IL L-102 Virginia	$17.79	19 Kansas State Issues
$28.00	IL L-102 Virginia (2^{nd})	$17.53	2 IL Metal w El Paso
$27.50	IL L-66 Mt. Olive	$17.53	4 IL Metal
$27.49	2 Pounds of MO Reds	$17.50	IL L-59 Mattoon
$26.00	IL L-17 Casey	$17.04	4 IL Metal
$26.00	IL L-92 Rushville	$16.79	26 WA State Issues
$26.00	IL L-89 Rossville	$16.24	6 MO Milk Caps
$25.50	IL L-49A Kankakee'	$16.24	16 KS S-1
$25.23	76 Common States	$15.95	41 Red & Blue OPA

$15.73	Roll AZ S-5	$15.00	IL L-59 Mattoon
$15.50	Florida Elongate	$15.00	Roll AZ S-5
$15.35	45 Misc. State Issues		
$15.29	About 30 Misc. State	Tons of other token lots sold below the	
$15.26	8 IL Metal	$15.00 mark and included many nice items.	
$15.00	IL L-49A Kankakee	Keep your eye on eBay every day!!!	

Secretary/Treasurer's Notes
Jim Calvert R-533
November 1st 2015 to February 17th, 2016

Just a reminder - it's that time again. If your address label has an orange highlight in the corner your yearly dues are due. **The dues are $12.00 which can be sent to myself, Jim Calvert, 1984 Lyn Road, Arroyo Grande, CA 93420**

OR Pay Pal on our website http:www.salestokens.org

Any questions or information needed please give me an email at jnlcalvert@gmail.com or call 805-540-8778.

WE STILL NEED 22 MEMBERS TO PLEASE PAY DUES

DONATIONS

Thanks to **Pascal Brock, Steven Koszan, Richard Lane and Gene Wood** for their donations. All the donations are appreciated very much and help us from needing to raise the dues even with the increased postal rates and copying costs. Life members – it's okay if you would like to make a donation, too.

The balance for January covers the cost of the last newsletter. As usual this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape for the ending of the year. Thanks to all who made a donation:

ORGANIZATIONAL REPORT
February 17, 2016

New Members:	Thomas Carson, Steven Tomisek, and Jonathan Clare
Reinstatement's:	None
Drops:	Mary Harem
Membership 11/6/2015	83 paid + 6 donated

FINANCIAL REPORT
February 17, 2016

Beginning balance:	11/01/2015	$ 2274.94		
Balance:	11/30/2015	$ 2274.94	Expenses: 0	Income: 0
Balance:	12/31/2015	$ 2362.02	Expenses $240.72	Income: $327.80
Balance:	01/31/2016	$ 2430.02	Expenses: 0	Income: $68.00
Ending Balance:		$2498.02		

Trading Post:

I'LL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

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CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

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OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

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I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

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100 STATE SALES TAX TOKEN ISSUES, Good selection with numerous types, better grades, no garbage, hand-picked as they are sold, so you can even have a say in what you would prefer. HOWEVER, please keep in mind that I have very limited stocks on some items as I continue to try to get rid of all duplicates before the last ID&PG is published. $30.00 postage paid for 100 State Issues. Hand selected when you order. Some in 2X2's, some loose. PLEASE NOTE that I will not be able to fill SPECIFIC catalogue number inclusions with these 100 pieces AND THERE WILL BE DUPLICATION. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, Mn. 55975.

WHY ISN'T YOUR FREE ADVERTISEMENT HERE?

Did you know that it only takes One Minute to email me at: Moxking@aol.com and place your **FREE** advertisement here. Surely there must be something you want to buy or to sell or to trade. **RIGHT?**

American Tax Token Society (ATTS)

The **ATTS** is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers. The **ATTS Website** is **www.salestaxtokens.org**.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S.) for U.S. and Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 johnoste@yahoo.com

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 jnlcalvert@gmail.com

Newsletter Editor / Librarian

VACANT – WE NEED A PERMANENT EDITOR

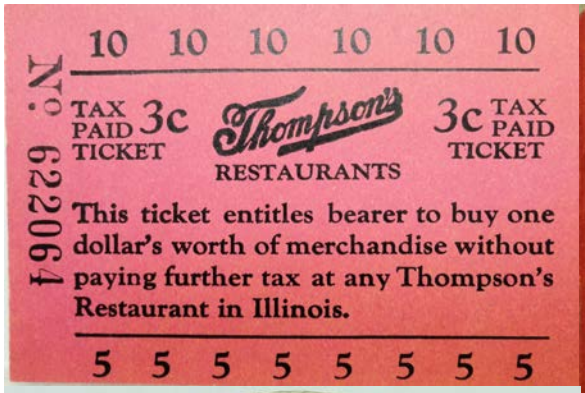
Board Members

Webmaster / At-Large Position #1

Loran Frazier R-550 P.O. Box 285, Lathrop, MO 64465 loranfrazier@yahoo.com

Temporary Editor / At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 Moxking@aol.com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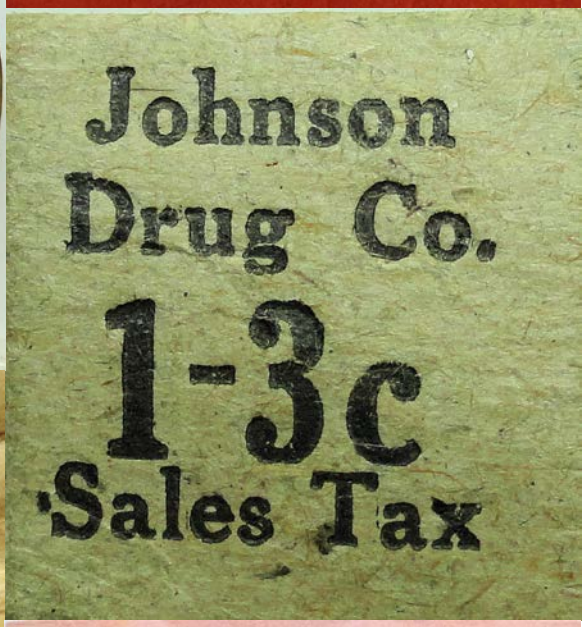

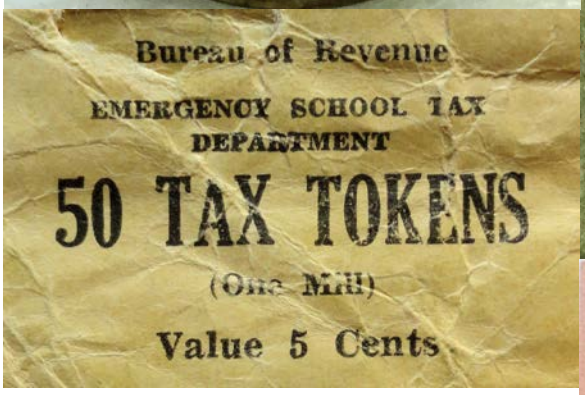

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10c
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1c sales tax has been paid. You are entitled to purchase merchandise up to the unspent balance of this coupon without paying additional tax.
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NOT TRANSFERABLE
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10c

IF YOU have scarce or rare tokens or scrip that you want to insure is included in the next catalogue please contact me now.

All contributors will be individually listed at the place of their insertion, rather than just a note at the front. Contact me soon:

Moxking@aol.com